

**Functional Series 600  
Budget and Finance**

**INTERIM UPDATE 03-12**

**SUBJECT:** ADS 631, Accrued Expenditures - Revision

**NEW MATERIAL:** See Notice below.

**EFFECTIVE DATE:** 06/30/2003

<b>Attachment 1</b>	<a href="#"><u>ADS 631 - Accrued Expenditures</u></a>
<b>Attachment 2</b>	<a href="#"><u>Accrual Documentation</u></a>
<b>Attachment 3</b>	<a href="#"><u>Reading the Accruals Report</u></a>

**POLICY**

USAID/General Notice  
M/MPI  
07/03/2003

**SUBJECT:** ADS 631, Accrued Expenditures (Revision)

The revision -

- Updates USAID/W policy and procedures from New Management Systems (NMS) AID World-wide Accounting and Control System (AWACS) to what is needed for Phoenix.
- The USAID/W portion incorporates operations under the Accruals Reporting System (ARS) for quarterly and annual reporting. This includes an Additional Help Reference - Reading the Accruals Report.
- Clarifies the Mission accrual process from the previous version of ADS 631.
- Provides a new resource on how to justify and document accruals in the Additional Help Reference - Accrual Documentation.
- Better defines and differentiates the responsibilities of the Obligation Manager in USAID/W and the Missions.
- Expands and clarifies the accounting principles involved.
- Identifies the need for the Obligation Manager to deobligate excess or unneeded funds, citing the Deobligation Guidebook as an Internal Mandatory Reference.

The revised chapter and two new Additional Help references are attached.

Point of Contact: Any questions concerning this Notice may be directed to Shawn Barrett, M/MPI, (202) 712-0519.

Notice 0704

File name	Notice Date	Effective Date	Editorial Revision Date	ADS CD No.	Remarks
iu6_0312_070903_nocd	07/03/2003	06/30/2003	N/A	N/A	This IU will be N/A when the next CD (32) is issued.

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